Apr-June 2013
Volume 43, Issue 2

NEW WEB SITE:

http://www.salestaxtokens.org

ATTS NEWSLETTER

Number 161

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President's Message

By John Ostendorf, R-518

Dear fellow sales tax token collectors,

I hope this letter finds you all well. You will probably read about it elsewhere in this newsletter, but I am very excited about our new website, www.salestaxtokens.org. Loran Frazier, with significant help from Monte, have created a great new website.

Please check it out. It is a great site. I've spent a few hours there already and still need to post some items. There are a number of interesting features on the site. There are articles, places to post advertisements, want lists, and importantly, a paypal button that will enable members to renew and new members to join in a very convenient way. This could be the best thing to happen to the ATTS in many years. Thank you Loran so very much for your hard work in making this happen!

Also posted elsewhere in this newsletter are the results of a recent ATTS board meeting. We made this site our official site and appointed Loran as our webmaster. I am certain Loran will do a terrific job.

The ANA convention will be held August 13-17 in Chicago. I have heard from a few members who have told me they won't be attending, so we won't have an official meeting there (I'm not sure if I'm attending myself). However, if you are going to attend and want to meet up, I'm all for it. Maybe we'll have an informal meeting somewhere.

Finally, I have been reminded to let everyone know that included with your Newsletter this month is a 2013 ATTS membership token. Don't accidentally throw it away! Thanks again to Bob for donating the MO milk tops. All my best, John

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Editor's Comments

By Mike Strub, L-504

My wife Jen and I had a good time putting the last newsletter together for you. We found a great printer in New York that offered a very good price, much better than was available to me locally. I sent out a pdf copy to several people and as many authors as I had email addresses for, to check for typos. But I didn't give enough time, and I had already committed them to print when we were alerted to some crucial typos. Jen volunteered to do the whiteout and insertions to correct all 100 or so copies before we sent them out. In the photo you can see her churning away - powered by jellybeans!

Board Meeting

On June 3, President Ostendorf called a board meeting by email to consider the following proposals:

1) **Make www.salestaxtokens.org the official website of the ATTS.**

To my knowledge, the board has never voted to have an official website of the ATTS. The new website has a webmaster, Loran Frazier, who is very energetic and will help us keep this website updated and interesting. I make this proposal because it is in the best interest of the ATTS to have a vibrant web presence with the potential to attract new members. Additionally, it will be nice for all members to be able to use the Pay Pal feature to pay their dues if they decide to use that option. Of course, I vote yes.

2) **Appoint Loran Frazier as the ATTS webmaster.**

This technically doesn't need board action as it is a non-voting member that I can appoint as President, but I would prefer the action be approved by the ATTS board. Loran is energetic and I believe will keep the website fresh and operational. This could be the best thing to happen for the society in years. I vote yes.

3) **Keep dues at $12, even for payments made by paypal.**

Again, not sure board action is necessary, but I would rather keep things above board. Paypal charges a 2.9% fee which equates to about 35 cents. I am assured by our treasurer that we're okay if we receive only $11.65 per membership instead of $12. I am the secretary of the CWTS and am responsible for processing memberships. Approximately 80% of our new members pay through paypal (through our website) and about half our existing members renew through paypal. It's the biggest reason I'm pushing for proposal #1 (and have been for quite awhile). I vote yes.

Subsequent email responses from all board members unanimously approved all 3 proposals.

In Memoriam

March 11, ATTS member Joseph Martin Erber passed away. Joe was a retired Police Sergeant and postal worker who served in Greenwood, Mississippi. He was also an Orthodox Jew and lay leader of services at Congregation Ahavath Rayim synagogue. (He is the gentleman on the left in the photo.) He passed away at the age of 71. Joe had a grandfather, also named Joe Erber, who was also a police officer (killed in the line of duty in 1920, aged 59). Joe was preceded in death by his wife Eugenia and daughter Gwen, and is survived by daughter Dr. Gail Johnston, and grandson Dr. Gregory Johnston. His body is interred at Chevra Kadisha Mortuary.

Sources: http://www.isjl.org/history/archive/ms/historyofahavathrayim.htm, http://faithinmemphis.com/category/featured-rotator/page/17/, http://www.rootsweb.ancestry.com/~msleflor/Ahavath_Rayim_Cem_photos/Eugenia%20Gregory%20Erber.pdf , photo credit: Bill Aron, http://www.msje.org/museum/pop_exhibits03.htm

Sales Tax Tokens Online January through June 2013

- Ralph Harnishfeger, R-464

A very interesting Cicero, IL tax token holder with Cicero businesses (see image at right) advertised on the holder sold on January 27th for $108.50 with an incredible 19 bids placed.

A lot described as "Vintage! Huge Lot of 1100+ Red Plastic 1 mill MO tokens sold on April 17th for $75.00 using the buy it now option.

Columbus, OH Doersam's Clock 5 cents IT Tax Pre-Paid token, OH L31 N/L Rarity 10 in the catalog sold on May 17th with 1 bid at $75.00.

Wheel Café, Cincinnati OH token with the wording Tax Pre-paid brought $56 to the highest of 15 bids and closed April 21st.

S.H. Kress paper from NC sold for $54.53 with 14 bids on April 16th.

Elect Dean Johnston in Texas, NO sales tax legislation token sold on January 6th for $49.00 with 7 bids.

A group of 8 NC provisional papers (see images above) slipped by most buyers and sold for $45.00 on March 31st using buy it now. The group had both Kress and Woolworth pieces. This is probably the best buy in a very long time. This purchase gets my vote for the best buy of the year so far.

Witt, IL provisional sold on December 18th for $43.00 with 9 bids.

Box of MO tax tokens, mostly Zinc ones, sold on January 8th for $39.99 using the buy it now feature.

Wyoming, IL metal provisional sold on December 18th for $35.00 with 6 bids. A similar token closed on November 11th for $77.00 with 12 bids.

A pair of Alabama Luxury tokens made into cufflinks had a single bid and sold for $34.99 on April 9th.

Approximately 200 aluminum tax tokens from several states closed on December 11th for $31.00 with 16 bids. Tokens from at least 5 states were mentioned

A lot of 481 tax tokens, well mixed by the picture shown, sold for $31. With 8 bids on May 30th.

A NC provisional paper issued by F.W. Woolworth closed April 30th for $29.35 with 9 bids.

Tenino, WA wooden 1935 tax token closed on January 20th at $27.66 with 8 bids.

Ladd IL provisional sold for $27.00 with 12 bids on January 13th. Another of these identified as BU red R6 sold on January 4th for $29.50 with 5 bids.

A large group of 470 MO red plastic tax tokens brought $26.45 to the highest of 9 bids on January 22nd.

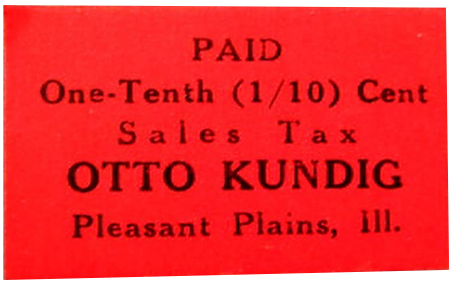
A Mega Lot of 78 old tax tokens in many sizes and from many states had 21 bids and closed at $26 on April 21st. Not sure about the "Mega" part of this description but someone saw something they liked!

A 1921 Simplicty Tax Token attracted 32 bids, perhaps a record?, and sold on April 29th for $24.

A copy of the current catalog sold on December 30th for $21.87 with 6 bids. Another copy sold on December 28th for $25.00 with 1 bid. This book sold on December 13 for $60.49 using buy it now.

A 1992 draft copy, spiral bound with gray card cover, of our current catalog by Malehorn and Davenport closed on January 6th with no bids at a start price of $19.99.

Otto Kundig, Pleasant Plains IL provisional in red cardboard (image at right) sold on April 7th for $66.00 with 5 bids. Sold by well-known dealer Rich Hartzog.

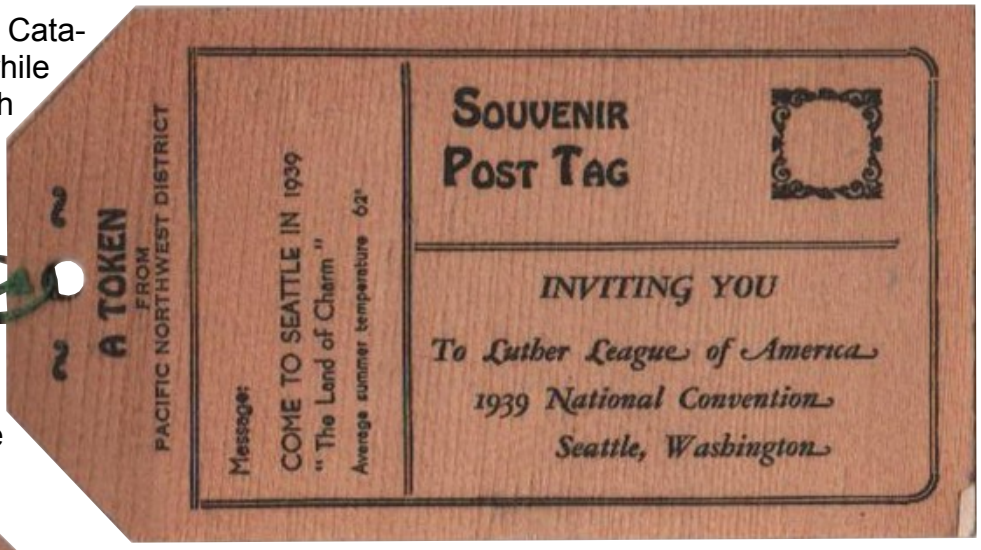


Sales tax token used to promote tourism

- Jim Calvert, R-533

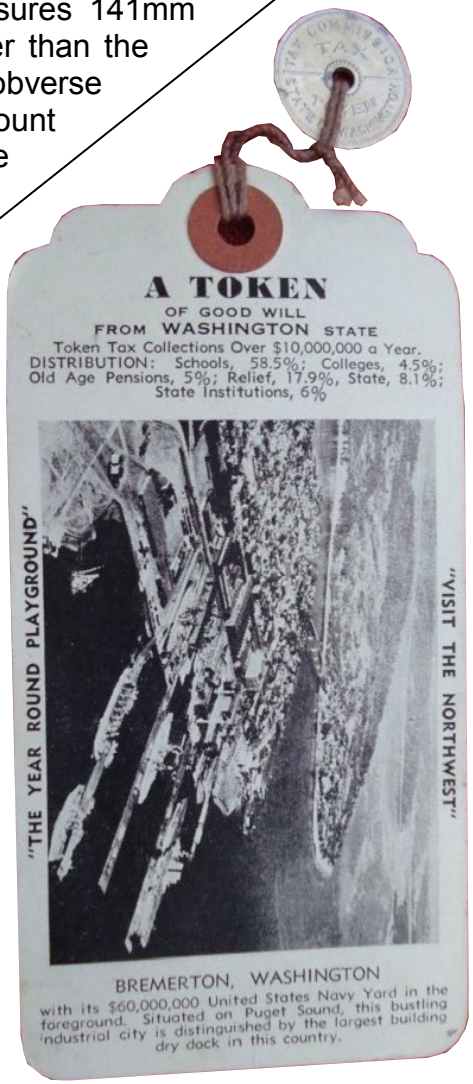
In 1937 Interstate Novelties Inc., issued a series of Post Cards for Washington State locations which included a WA S-1 aluminum tax token connected to the top of those post card by string. From those examples that remain un-mailed, we know that the postage cost was listed as one-and-one-half cents. The M&D catalog listed only one of these Interstate Novelties issues as the WA O-20 on page 344 of that guide, featuring "Motor Ferry Klakala". On 7/17/97 Merlin Malehorn issued a Supplement Catalog Sheet to the M&D catalog, number 40, which listed a total of 6 different Interstate Novelties issues, which featured: Bremerton, Crescent Lake, Mount Rainer, Snoqualmie Falls, the State Capital, and the previously listed Motor Ferry Kalakala. These were designated

as varieties A through F on that Catalogue Supplement Sheet. A while back , I acquired a seventh unlisted Interstate Novelties issue featuring Mount Baker. Since this company produced at least these seven known types, it is also possible that there may be more yet undiscovered.



A TOKEN
FROM
PACIFIC NORTHWEST DISTRICT
Token Tax Collections Over $10,000,000 a Year
Distribution: Schools, 58.5%; Colleges, 4.5%; O. A. P., 5%;
Relief, 17.9%; State, 8.1%; State Institutions, 6%
"The Mountain that was God"
"The Ever Green Playground"
MOUNT RAINIER
Elevation 14,408 ft. PARADISE INN, Elevation 5,300 ft.
Summer Playground, Winter Sports, Scenic Grandeur.
Distance from Portland, 180 miles; from Seattle, 108 miles;
from Tacoma, 76 miles.
Plywood—Port Orford Cedar

An interesting point to me is that as unpopular as sales taxes were, why would you use a tax token and spell out where the tax was distributed in order to promote tourism? This promotion must have been appealing in some circles though. Among my oddball items I have a post tag which obviously was copied from the design of the Washington post tags. It is printed on wood instead of cardboard like the O-20 and measures 141mm by 78mm, which is wider than the O-20 at 71mm. The obverse uses different view of Mount Rainer but uses the same text with the added line of "Port Orford Cedar. Like the O-20 it also has an S-1 tax token attached by string. It also shows the amount of tax collected and how it was distributed. The reverse of this one uses a similar layout but different fonts and text. It was issued as an invitation to attend the 1939 National Convention of the Luther League of America in Seattle, a youth origination of the Lutheran church.


A TOKEN
OF GOOD WILL
FROM WASHINGTON STATE
Token Tax Collections Over $10,000,000 a Year.
DISTRIBUTION: Schools, 58.5%; Colleges, 4.5%;
Old Age Pensions, 5%; Relief, 17.9%, State, 8.1%;
State Institutions, 6%
"THE YEAR ROUND PLAYGROUND"
"VISIT THE NORTHWEST"
BREMERTON, WASHINGTON
with its $60,000,000 United States Navy Yard in the foreground. Situated on Puget Sound, this bustling industrial city is distinguished by the largest building dry dock in this country.

Editor's Note - Jim's article reminded me of this item, found on eBay and reported by Ralph Harnishfeger in #159. It sold for $57 last October.

Fiber Token Production Method Controversy

- Mike Strub, Nick Sapone, Monte Dean

In ATTS 160, we published an article by Nick Sapone, R-517, entitled "Fiber Tokens". Nick made a statement about the production method used at the time,

> "Then during WW-II along with the need for food rationing there was a need for OPA Ration Tokens as well. The Osborne Register Co. (ORCO) won the ration token contract by having the best qualifications at the right time. No doubt that was in part due to their past experience in producing fiber sales tax tokens by the millions for Oklahoma and many other kinds of tokens as well. They had also used their experience to develop a method of using a group of dies and punches to both emboss and punch out fiber tokens at the same time on each press stroke.* (Underline emphasis mine)

When I passed the pdf of the magazine around, one of our experts questioned the underlined statement. Since I am a mechanical engineer by training, and have a fairly good understanding of the minting process for U.S. coinage, I believed that his concern had merit. So I added the asterisk and paraphrased him in this comment:

> *Editor's note: This is controversial. Monte Dean notes that ORCO tokens during this period are commonly found with no hole and with holes off-center on an even die-strike. He knows of no reference confirming this capability.*

Nick patiently and kindly responded with a very complimentary letter, in which he explained that this minting method has in fact been proven and is no longer in doubt. He explained:

> "It has been the subject of my extensive research. It has been confirmed and photographic evidence was first presented in The Society of Ration Token Collectors (SRTC) quarterly newsletter "The Ration Board" last year in issue 167, Sept, 2012. That initial article was more the introduction of a series to follow, which is primarily about the WW-II OPA food ration tokens. Function of the ration token die assembly, which is pictured there will be thoroughly covered in following SRTC newsletters along with much new information about ration token production, error technology, and other fascinating new discoveries that I think any token or error collector would find to be of substantial interest."

Nick signed his letter "Nick Sapone (SRTC) Director of Research for the US". I wrote back with an apology and asked him for as much detail as he would be willing to provide. He replied with this letter and picture:

> Thank you for the favorable reply to my letter to the editor and your willingness to publish it. That will help to make up for some of the shortcomings on my part of that submission. I understand that you as editor have a responsibility to present factual information and that I neglected to provide necessary verification. It was an oversight that I'll try not to repeat. I must have grown accustomed to the SRTC editor's (Bob Ross) "trust through familiarity" in my work. But I shouldn't expect that all others would know me as well. Even so, Bob doesn't hesitate to ask questions when he needs more input about something that I have written.

That is helpful as it usually points out where I need to clarify some topic a bit more, most often resulting in an improvement.

In the “fiber Tokens article”, I was trying to condense the piece to one page as “I thought” was requested without eliminating too much good stuff, any of which could be written about at greater length. That also excluded room for imagery without the omission of even more text. But now that I’ve just reviewed the instructions, I see that it says “one page or greater” and that I dropped the ball when I had the chance to expound a bit more on the subject! Shame on me for letting such a thing happen and now maybe I will remember to pay closer attention to the instructions. I was wondering about the lengthiness of a couple of those articles. At times like this it looks like I might need more than an editor’s help.

As I mentioned earlier, SRTC has made-some very interesting discoveries about ration tokens that we have begun to publish in the SRTC newsletter. During that search some information was also learned that applies to tax token collecting, which I plan to submit to you as two or three articles probably beginning this summer. I do need to work on that material though, so bear with me and I should have something ready in about July at the latest.

No e-mail address. Would you believe I am just learning to use a computer? I never needed to use it when I could rely on someone else to type an important letter or look up something for me occasionally. I avoided computer stuff like it was something alien but now I am beginning to find it very useful especially for writing up my research, etc. Yes, I researched the old fashioned way and I’m not out of the woods yet with this technology. We are getting a new CPU because this one is way out of date and getting cranky at times. Even my savvy friends have trouble showing me how to do some special task on it because it is so much older than theirs is and works different enough to be troublesome for them.

This has opened up a technology can of worms that I was trying to avoid all along. But I am now beginning to wish that I had started years ago instead of just months. I just got a digital camera last week too, so look out world I’m gearing up for the 2l’st century! But it still could be a while before I get on line, so bear with me on that deficiency as well. Might have to mail you a new photo some day when I learn how to use the new camera but meanwhile there’s nothing wrong with the one you found from the decoy maker article.

Enclosed is a digital image of the ration token die assembly that I alluded to in the article. The Osborne Company developed and used these, along with 50 presses, to accomplish the astonishingly high rate of production for that era that was required in order to fill the ration token contract on time. You might include this image with credit as an “ORCO photo” along with my letter to the editor to help clear up any lingering doubt about the existence of this piece of equipment. This is a major find for SRTC. The way it functions will be described in future Ration Board articles. But don’t worry I’m working on an eye opener for ATTS as well.

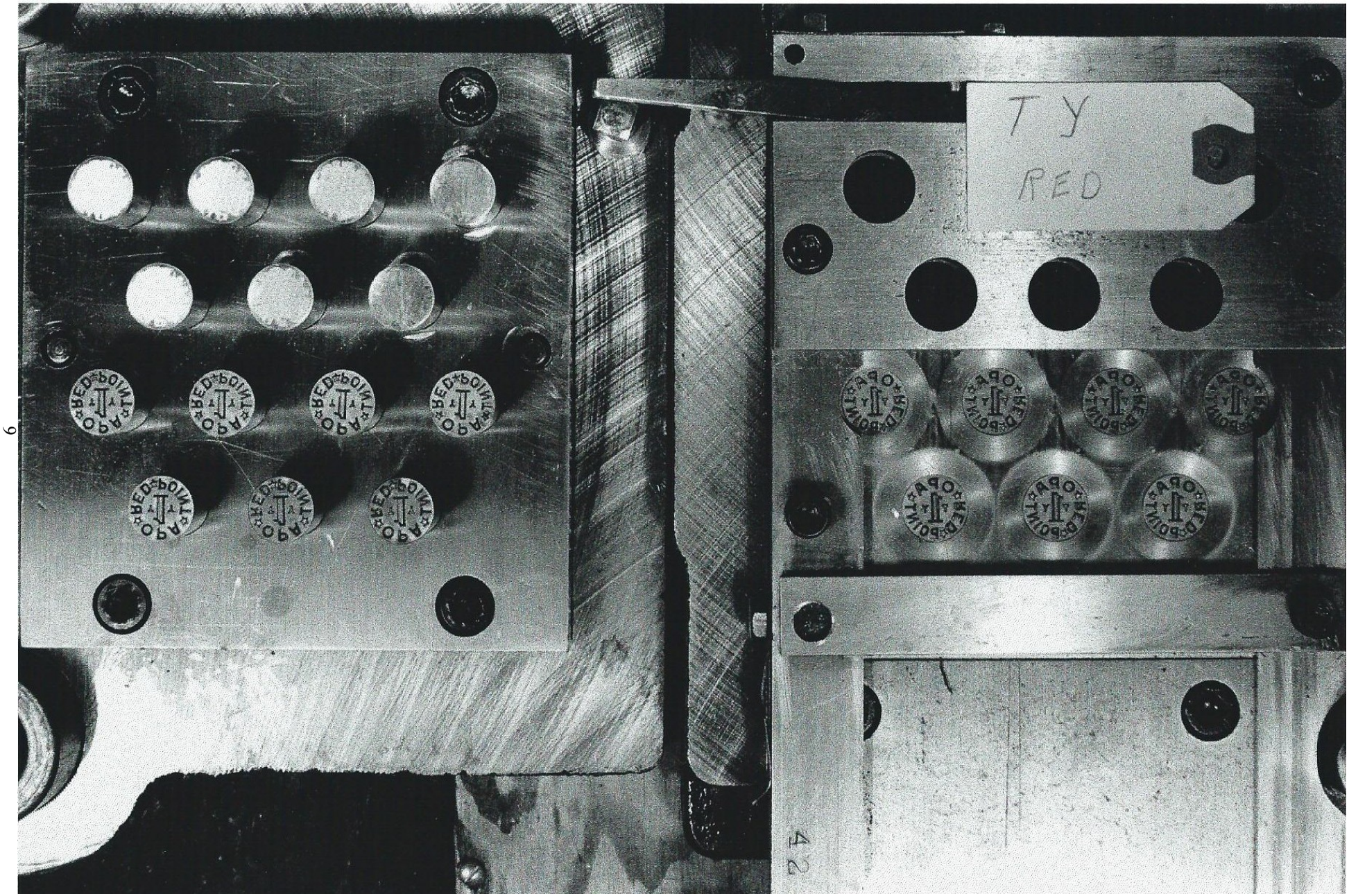
Sincerely, Nick Sapone, (SRTC) Director of Research for the US

Monte later added, for this article:

When I first read this information from Nick I did not take the proper time to examine exactly what he was saying, as I assumed that he was also referring to the ability to punch a center

(Continued on page 10)

ORCO Photo



(Continued from page 8)

hole at the same time that the fiber token was embossed and punched out of the sheet material. In re-reading his answer, it is obvious that was not his statement, or his intention. I completely agree that Osborne certainly did have the ability to punch out and emboss a fiber token in a single pass. I maintain that there was no such machinery for a single pass that would also add a center hole to a fiber token, and that operation did have to occur afterwards, as evidenced by the error types frequently encountered from that period.

Since I've noticed significant prices paid for OPA tokens with errors, I would greatly appreciate any help Nick might be able to provide on how such errors as blanks without embossing, off center embossing, and double (or more) embossing occurred with the type of die he kindly provided the photos for. Monte

Nick, we look forward to your promised articles! Thanks for your work for both clubs.

Lissa Gotwals

Nick Sapone is a former U.S. Navy engineer and was a submarine sailor on one of the few remaining WW-II era "diesel boats" in the 1960's. He later worked on commercial sea-going tug boats, ending that career in 1984 as Chief Engineer. Now retired, he has studied ration tokens and sales tax tokens since 1997 just prior to joining SRTC and ATTS. Using mechanical experience, his research has revealed much new information about fiber tokens.

Trading Post

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads. Full page display ads are $30 per issue - half page is $15 per issue.

Casino Chips Wanted – Check your top drawer, jewelry box, etc. Buying one chip or whole collections. Please contact Peter Volberg, P.O. Box 3037, Farmingdale, NY 11735 or QUALPETE@aol.com

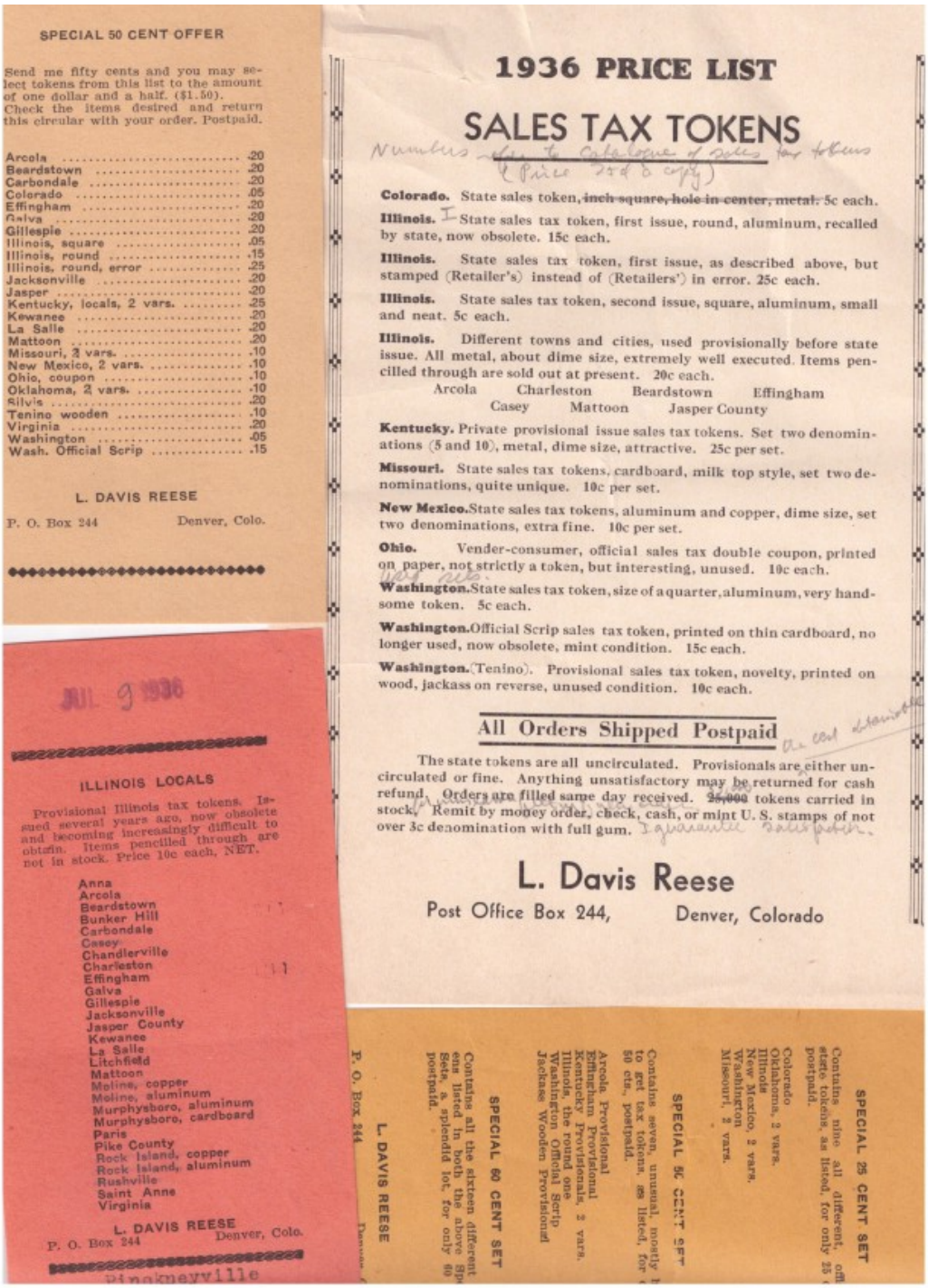
Looking for a nice example of an **Oklahoma S-7**. Contact Jim Calvert at 1984 B. Lyn Road, Arroyo Grande, CA 93420 or jnlcalvert@gmail.com

Paying Cash for all pattern STT's. Also seeking **IL-L3 Astoria, IL-L56 Livingstone**; IL-S1A, S1C, S2B, S3; about 40 other tokens needed in all, email promethium@aol.com or call 248 682-8631 evenings. Mike Strub.

For Sale: #NE-R5 "We Don't Use Funny Money in Nebraska" circulated $25, #NE-02 "White Spot" stamp unused $25, "White Spot" envelope commemorating National Air Mail Week $35. Wayne Hohndorf, 6932 Pinkney St., Omaha, NE 68104

A Brief History of Sales Tax Token & Scrip Collecting

Monte C. Dean (R-384)



SPECIAL 50 CENT OFFER

Send me fifty cents and you may select tokens from this list to the amount of one dollar and a half. ($1.50). Check the items desired and return this circular with your order. Postpaid.

Arcola	.20
Beardstown	.20
Carbondale	.20
Colorado	.05
Effingham	.20
Galva	.20
Gillespie	.20
Illinois, square	.05
Illinois, round	.15
Illinois, round, error	.25
Jacksonville	.20
Jasper	.20
Kentucky, locals, 2 vars.	.25
Kewanee	.20
La Salle	.20
Mattoon	.20
Missouri, 2 vars.	.10
New Mexico, 2 vars.	.10
Ohio, coupon	.10
Oklahoma, 2 vars.	.10
Silvis	.20
Tenino wooden	.10
Virginia	.20
Washington	.05
Wash. Official Scrip	.15

L. DAVIS REESE

P. O. Box 244 Denver, Colo.

JUL 9 1936

ILLINOIS LOCALS

Provisional Illinois tax tokens. Issued several years ago, now obsolete and becoming increasingly difficult to obtain. Items pencilled through are not in stock. Price 10c each, NET.

Anna
Arcola
Beardstown
Bunker Hill
Carbondale
Casey
Chandlerville
Charleston
Effingham
Galva
Gillespie
Jacksonville
Jasper County
Kewanee
La Salle
Litchfield
Mattoon
Moline, copper
Moline, aluminum
Murphysboro, aluminum
Murphysboro, cardboard
Paris
Pike County
Rock Island, copper
Rock Island, aluminum
Rushville
Saint Anne
Virginia

L. DAVIS REESE

P. O. Box 244 Denver, Colo.

Pinckneyville

1936 PRICE LIST

SALES TAX TOKENS

Numbers for to Catalogue of Sales tax tokens
(Price 3cd a copy)

Colorado. State sales token, ~~inch square, hole in center, metal.~~ 5c each.

Illinois. State sales tax token, first issue, round, aluminum, recalled by state, now obsolete. 15c each.

Illinois. State sales tax token, first issue, as described above, but stamped (Retailer's) instead of (Retailers') in error. 25c each.

Illinois. State sales tax token, second issue, square, aluminum, small and neat. 5c each.

Illinois. Different towns and cities, used provisionally before state issue. All metal, about dime size, extremely well executed. Items pencilled through are sold out at present. 20c each.

Arcola Charleston Beardstown Effingham
Casey Mattoon Jasper County

Kentucky. Private provisional issue sales tax tokens. Set two denominations (5 and 10), metal, dime size, attractive. 25c per set.

Missouri. State sales tax tokens, cardboard, milk top style, set two denominations, quite unique. 10c per set.

New Mexico. State sales tax tokens, aluminum and copper, dime size, set two denominations, extra fine. 10c per set.

Ohio. Vender-consumer, official sales tax double coupon, printed on paper, not strictly a token, but interesting, unused. 10c each.

Washington. State sales tax token, size of a quarter, aluminum, very handsome token. 5c each.

Washington. Official Scrip sales tax token, printed on thin cardboard, no longer used, now obsolete, mint condition. 15c each.

Washington. (Tenino). Provisional sales tax token, novelty, printed on wood, jackass on reverse, unused condition. 10c each.

All Orders Shipped Postpaid

The state tokens are all uncirculated. Provisionals are either uncirculated or fine. Anything unsatisfactory may be returned for cash refund. Orders are filled same day received. ~~25,000~~ tokens carried in stock. Remit by money order, check, cash, or mint U. S. stamps of not over 3c denomination with full gum.

L. Davis Reese

Post Office Box 244, Denver, Colorado

SPECIAL 25 CENT SET

Contains nine all different, obsolete tokens, as listed, for only 25 cts. postpaid.

Colorado
Oklahoma, 2 vars.
Illinois
New Mexico, 2 vars.
Washington
Missouri, 2 vars.

SPECIAL 50 CENT SET

Contains seven, unusual, mostly to get tax tokens, as listed, for 50 cts., postpaid.

Arcola Provisional
Effingham Provisional
Kentucky Provisionals, 2 vars.
Illinois, the round one
Washington Official Scrip
Jackass Wooden Provisional

SPECIAL 60 CENT SET

Contains all the sixteen different ems listed in both the above 50c Sets, a splendid lot, for only 60 postpaid.

L. DAVIS REESE

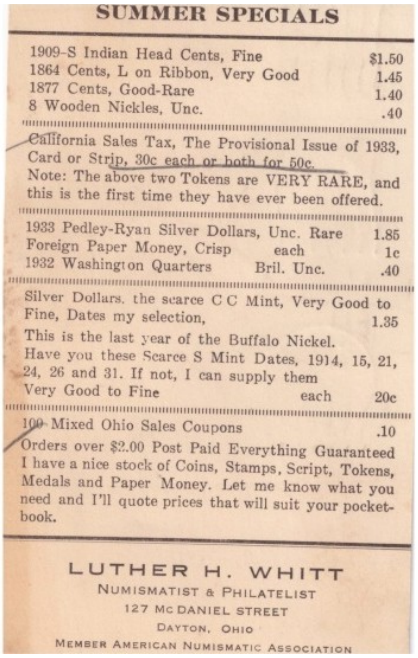
P. O. Box 244

During the 1933 to 1935 period more and more locations and states decided to implement a sales tax and many of them considered or contrived the use of sales tax tokens to help with that collection. Almost immediately there were those who decided these small bits of metal, cardboard, and paper might form an interesting collection.

Much of the information we know today can be attributed to the untiring effort of the many previous collectors and researchers who have left us a legacy of knowledge about this field of study. If we appreciate these fine folks as individuals who enjoyed this one aspect of life as we do, and by their examples set high standards for accuracy, honesty, and dedication, we cannot fail to follow their examples and be rewarded with the passion they engendered in the pursuit of this wonderful past time.

By 1935 the very first dealers began to issue price catalogues and lists specifically dedicated to sales tax tokens and scrip. Perhaps the earliest dealer, known only from the few price lists that still exist today, was L. David Reese of Denver, Colorado.

Mr. Reese issued dozens of price lists offering sales tax tokens and scrip during the 1935-1937 period. In many instances he ordered his supply directly from the State comptrollers for face value plus postage, and was able to sell them for many times that initial investment.


SUMMER SPECIALS

1909-S Indian Head Cents, Fine $1.50
1864 Cents, L on Ribbon, Very Good 1.45
1877 Cents, Good-Rare 1.40
8 Wooden Nickles, Unc. .40

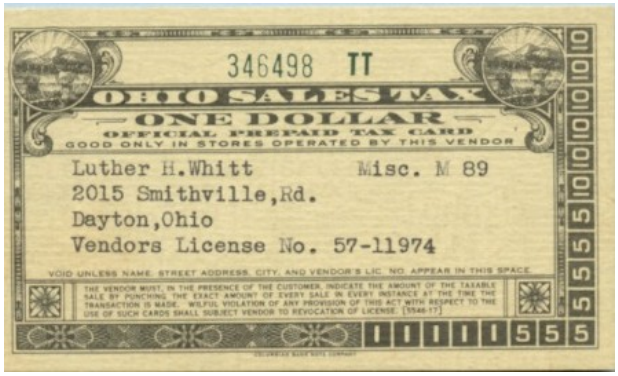
California Sales Tax, The Provisional Issue of 1933, Card or Strip, 30c each or both for 50c.
Note: The above two Tokens are VERY RARE, and this is the first time they have ever been offered.

1933 Pedley-Ryan Silver Dollars, Unc. Rare 1.85
Foreign Paper Money, Crisp each 1c
1932 Washington Quarters Bril. Unc. .40

Silver Dollars, the scarce C C Mint, Very Good to Fine, Dates my selection, 1.35
This is the last year of the Buffalo Nickel. Have you these Scarce S Mint Dates, 1914, 15, 21, 24, 26 and 31. If not, I can supply them Very Good to Fine each 20c

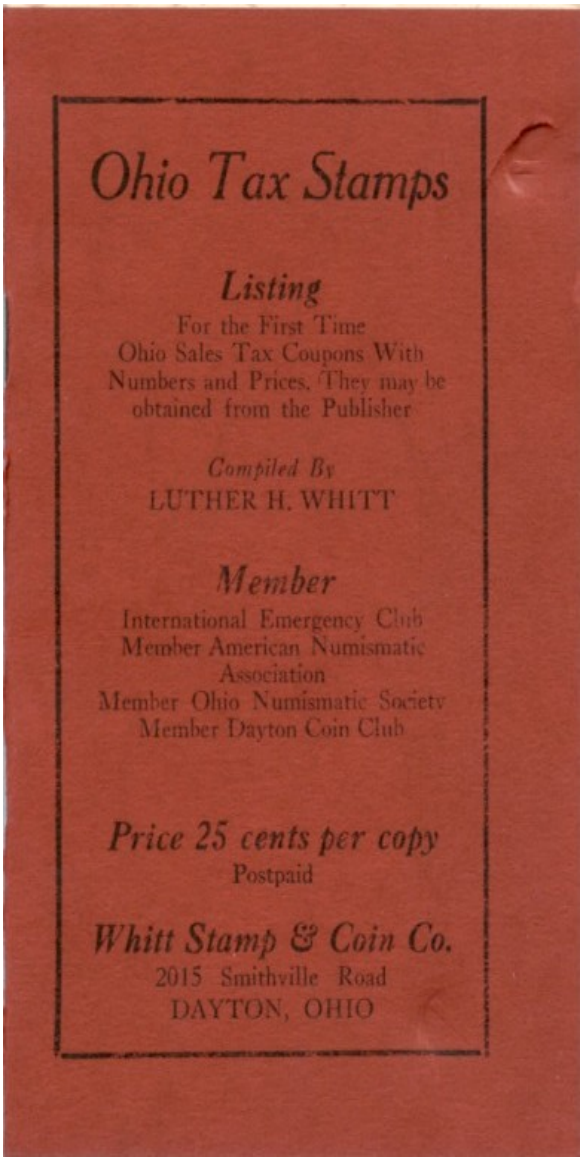
100 Mixed Ohio Sales Coupons .10
Orders over $2.00 Post Paid Everything Guaranteed
I have a nice stock of Coins, Stamps, Script, Tokens, Medals and Paper Money. Let me know what you need and I'll quote prices that will suit your pocket-book.

LUTHER H. WHITT
NUMISMATIST & PHILATELIST
127 MC DANIEL STREET
DAYTON, OHIO
MEMBER AMERICAN NUMISMATIC ASSOCIATION



At left is one of the Ohio SPCs (State Punch Cards) which Mr. Whitt produced during the time of their use. That SPC is very sought after, primarily because it came from this early author on the subject.

Ohio Tax Stamps, by Luther H. Whitt, 1st Edition, 1938 from the Independent Press, Dayton Ohio, 22 pages, is illustrated below left. 3" by 6" red soft cover. This is one of the very first attempts to give a concise listing of known issues, although no attempt was made to list rarity or value.


Ohio Tax Stamps

Listing
For the First Time
Ohio Sales Tax Coupons With
Numbers and Prices. They may be
obtained from the Publisher

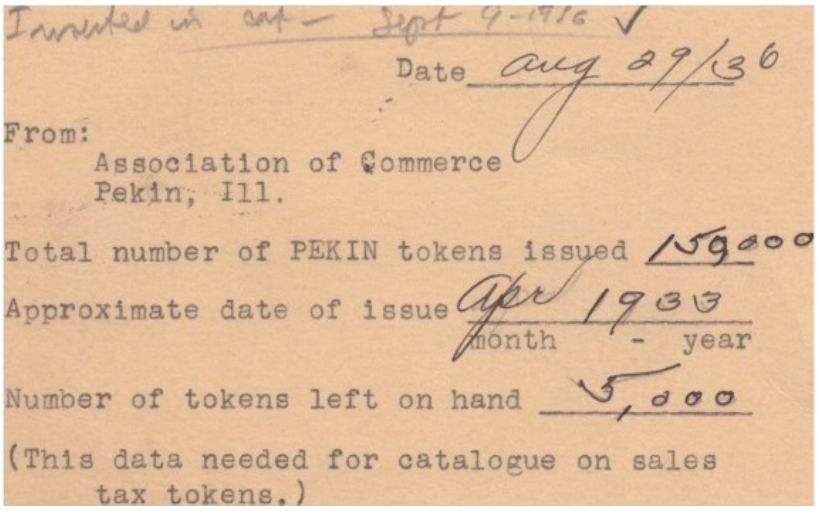
Compiled By
LUTHER H. WHITT

Member
International Emergency Club
Member American Numismatic
Association
Member Ohio Numismatic Society
Member Dayton Coin Club

Price 25 cents per copy
Postpaid

Whitt Stamp & Coin Co.
2015 Smithville Road
DAYTON, OHIO

Below right is one of Mr. Whitt's post-cards sent out June 9, 1938.


Invented in est — Sept 9-1936 ✓

Date aug 29/36

From:
Association of Commerce
Pekin, Ill.

Total number of PEKIN tokens issued 159000

Approximate date of issue Apr 1933
month - year

Number of tokens left on hand 5,000

(This data needed for catalogue on sales tax tokens.)

By far the most influential collector and dealer of the latter half of the 1930's all the way through the 1970's was George W. Magee, Jr., of Philadelphia, Pennsylvania. Mr. Magee produced the very first attempt at a check list of sales tax tokens and scrip in February of 1936. Although that first initial effort was only three pages, it was the single most informative listing yet attempted.

In a revised edition of November, 1936, Mr. Magee produced the most important *Specialized Catalogue of U. S. Sales Tax Tokens*, listing and describing all known tax tokens with 175 tokens from 11 states.

Not only did it increase to 24 pages in length, but included many of the historical details, to include mintage, order of mintage, and exact descriptions that were carried forward into almost every work specializing in sales tax tokens for many years.

At right is a photo of the first page of that very first check-list.

As was the case with many of these early documents, it is almost certain that some questions will remain unanswered concerning certain statements therein. In this instance, there were listings of reports of provisional issues from Ottawa, Nokomis, and Robinson in Illinois and for Washington Market, F. W. Woolworth, Hoquiam (town), and Olympia (town), in Washington State, which have never been confirmed even to the present day.

From 1935 until the late 1940's Mr. Magee produced more than 85 separate price lists and boasted a stock in 1938 of some 45,000 pieces. Every one of those dozens of issues concentrated solely on sales tax tokens and scrip.

Additionally, he corresponded extensively with numerous other collectors throughout the country and many of those letters give

Save for reference

A CHECK-LIST

OF SALES TAX TOKENS OF THE UNITED STATES
(Tax tokens are also known as molecule money, smidgets, taxies, chits, jiggers)

Compiled and published by George W. Magee, Jr.
6388 Overbrook Avenue, Philadelphia, Pa., U.S.A.
Price - 25¢ per copy.

Why Are Tax Tokens Used?

Mr. Hubert R. Gallagher in State Government, Sept., 1935, says: "How is it possible to administer a one, two, or three per cent sales tax on sales of less than fifty cents?"

In states where there is no tax on small sales, customers can evade the payment of the tax by splitting purchases. When using some form of the tax token, more exact justice is rendered in small sales to all parties concerned.

Government Attitude toward Tax Tokens

On August 6, 1935, consideration was given to the issuance of a half cent coin by the government, but the plan was dropped. The Treasury stated that the coinage of tokens by the states was unconstitutional but that the matter of prosecution would rest with the Department of Justice, which has made no objection to date except where the tokens resembled U.S. coins. (See item I under "Illinois" in the check-list.)

About This Check-List

So far as the compiler of this check-list knows, there is no similar list of this nature available. It is felt that such a list will fill a long-felt need among collectors and others interested in Numismatics, especially since the widespread issuance of tokens presages eventual coinage of money in denominations smaller than one cent. Hence the preparation of a careful catalogue of these early issues of tax tokens will be of considerable historical value to later-day collectors.

Most of the data appearing in this list has been obtained first-hand, by correspondence with the agencies which issued the tokens. The material as here presented is far from complete in many cases, and despite the care which has been taken, no doubt there are inaccuracies and omissions.

The compiler will appreciate the comments and corrections of serious collectors. Subsequent editions of this list will appear periodically, so if you have information or new listings which you feel should appear in this list, kindly communicate with the publisher at the address given above.

A brief mention should be made here of the Ohio Prepaid Sales Tax Vouchers which are included in the check-list. Many persons believe that these coupons take the place of tax tokens, hence should be listed as of interest to the collector.

Sizes are given in the United States Standard Scale, a description of which will be found elsewhere.

Copyright, 1936, by George W. Magee, Jr.
All Rights Reserved. No part of this historical sketch or check-list may be reproduced in any form whatsoever without permission in writing from the publisher. (First Edition.

STATE OF ALABAMA
DEPARTMENT OF REVENUE
MONTGOMERY 2, ALA.

H. G. DOWLING
COMMISSIONER OF REVENUE

May 2, 1946

Mr. George W. Magee, Jr.
6388 Overbrook Avenue
Philadelphia, Pennsylvania

Dear Sir:

We have your letter of April 23 with reference to sales tax tokens. This is to advise you that 2,500 sales tax tokens similar to the No. 1 sample were forwarded you by parcel post on May 1. We sent you a larger quantity of tokens than ordered due to the fact that postage is paid by this office.

The tokens now used by this office come from the manufacturer packed 500 to the box. In the redemption of tokens by this office, the tokens so redeemed are counted and packed in rolls of fifty. However, these latter tokens are all used tokens.

We do not separate tokens of various designs and therefore are unable to furnish any tokens except similar to design No. 1 which, as stated, have been mailed to you.

Yours very truly,

STATE DEPARTMENT OF REVENUE

L. M. Rothermel, Chief
Tobacco Tax Division

MAY - 6 1946

LMR/c

STATE DEPARTMENT OF REVENUE
MONTGOMERY, ALABAMA

TRF No. 40036

Date 5-1 1946

RECEIVED OF George W. Magee, Jr. $ 2.50 Ck. Cash M.O.

ADDRESS 6388 Overbrook Ave, Philadelphia, Pa.

Quantity	Description	Value
2500	"1"	$ 2.50
	"5"	$
	Total	$ 2.50

Date Ordered 4-23 1946

STATE DEPARTMENT OF REVENUE

By Hubert Bailey
Field Agent.

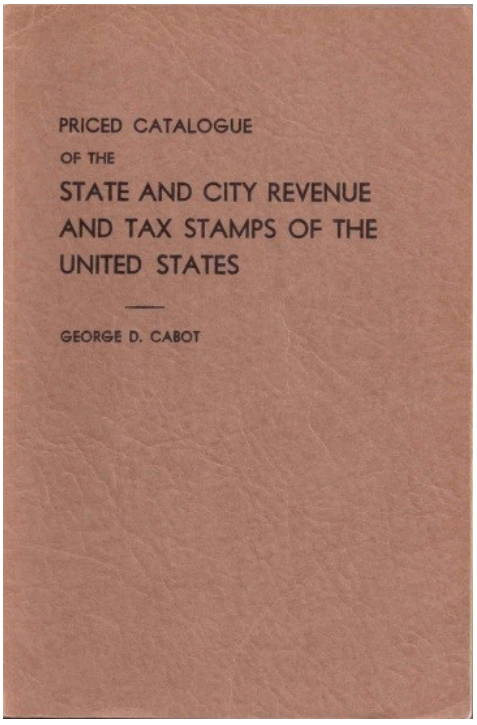
ORIGINAL—Purchaser's Copy

us hints about tokens or scrip that may have existed but that we do not know to be in existence today. One such letter, dated Sept. 7, 1936 from a Mr. F. E. Anderson, mentions sales tax scrip issued in Blaine and Lowell, Washington, yet we know of no existing scrip from either of those two locations.

Another letter to Mr. Magee, dated in 1937, from Mrs. W. N. Hess makes the first known mention of 1/3 cent scrip from North Carolina. Many of the letters also helped to answer questions that would have been impossible to know otherwise. Another letter from W. H. Thomas from Seattle, Washington, detailed his visits to stores in Seattle on May 18, 1936 to try and determine which stores had issued scrip and to find out if there was still any of those store scrip available.

But by far the most valuable of all of the knowledge that Mr. Magee was able to gather came directly from the cities, towns, counties and states that issued sales tax tokens and scrip. Mr. Magee wrote to dozens of different locations in an effort to find tokens and information about them. On page 12 is an example of one post card returned to Mr. Magee on August 31, 1936 from the Associations of Commerce in Pekin, Illinois, which lists the number of tokens minted, when they were distributed, and how many remained on hand.

On the previous page, bottom left is another example of a letter that was returned to Mr. Magee from the State of Alabama, Department of Revenue in May of 1946, along with the original purchaser's copy of an order for sales tax tokens. Without that diligent effort by Mr. Magee it is likely that we would have lost a great deal of knowledge that would have been impossible to replace.



In 1940 (Dated 1939 on the Copyright page) George D. Cabot issued *Priced Catalogue of the State and City Revenue and Tax Stamps of the United States*, 138 pages, 6" X 9" perfect bound soft cover, brown cover, Roy Press, N.Y., N.Y. This book offers a superb introduction to the subject with intricate detail and amazingly precise black and white illustrations throughout. Although this book was most certainly produced for Revenue stamp collectors, it did the best initial job ever attempted in trying to formulate a reliable method of cataloging the Ohio sales tax stamps and similar Revenues of interest to us today. That book is shown at left.

CARDBOARD ONLY

Wanted To Buy

Any of the following Provisional Sales Tokens, issued PRIOR to the State Issues in 1933 - 1935.

California:- Leighton Dairy Lunch and [redacted].

Illinois:- Beardstown, Geneseo, Ohio, Randolph County, Mendota, [redacted], Pickneyville, [redacted] and Wyanet, PEORIA

Washington:- Walla Walla, SEATTLE: Augustine & Kyer, Bartell, Brehms, Brewster, Eba's, Hastings, Paris, Guy, Murrays, Van Duyns, TENINO: Cash Market, [redacted]

Ohio:- Sales Tax Coupons, Entire Pairs Unused.

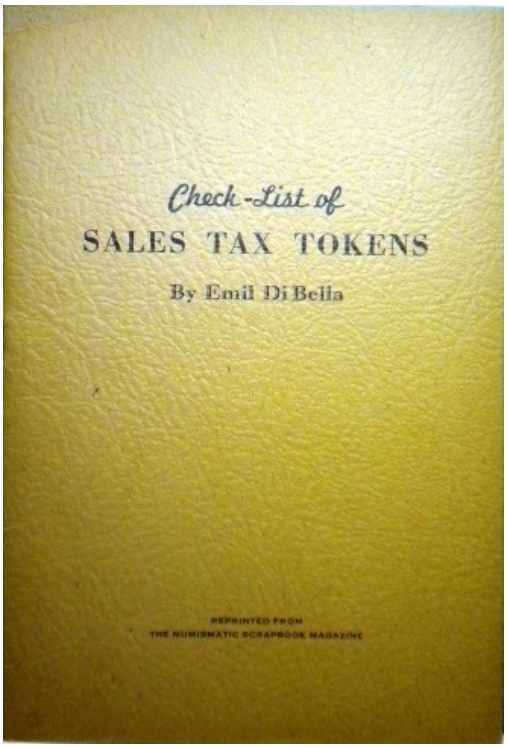
Send or write and I will make a good cash offer on any items which I can use. Correspondence invited. Member of International Emergency Money Club No. 38.

Emil DiBella
2846 Waterbury Ave.
Bronx, New York

Emil DiBella of Bronx, New York, was likewise a very early influence for recording contemporary information. At right is an example of his buying want list issued in 1938. On the next page is an example of his first edition *Checklist of Sales Tax Tokens* that was reprinted from The Numismatic Scrapbook Magazine from 1944.

Mr. DiBella continued to issue important articles on a regular basis all the way up until the early 1970's.

By the early 1940's a number of articles began to appear with some regularity concerning sales tax tokens and how to collect them. Two of the



best were Sales Tax Tokens, by Joseph Coffin which appeared in *Our American Money* in May, 1940 and another exceptional article by Emil DiBella featured in the September, 1940 issue of The Numismatist which featured a small listing that included the types of errors most commonly encountered.

Likewise, Herbert E. Rowold of Kansas City, Missouri was one of the earliest and most colorful of collectors and he began an earnest attempt at accumulating and gaining knowledge about sales tax tokens in the 1940's, spending considerable effort writing to various organizations in Illinois for the purpose of obtaining examples of the provisional issues of that state. The results of those efforts attempted to shed some light on the difficulty or ease of collecting issues from each location at a much earlier point in our sales tax token collecting history. Mr. Rowold continued to issue summative articles up until 1956 most notably in issues of the Numismatic Scrapbook.

June, 1947 saw the publication of *Missouri Mills* by D. Wayne Johnson which went into the greatest detail ever recorded about the plastic series tokens for that state. Not only did that monograph provide exceptional detail to the classification of varieties and sub-varieties, but it also allowed us a cut-off point to determine which other varieties were only manufactured after that date. In January, 1950, Mr. Johnson extended our knowledge in that area by the publication of the number of Missouri One Mill plastic tokens that were discovered in each variety and sub-variety per one-thousand tokens examined, giving us a much clearer picture as to the scarcity of those issues at that time.

C. R. Ross was a collector who assembled his collection in the 1940's and 1950's. His collection remained unrecognized by the owner, J. L. Hargett of Okmulgee, Oklahoma until it was tracked down by collector Kent Johnson of Rice, Kansas who purchased several key pieces in 1979. The bulk of the collection was then purchased by collector and scholar Tim Davenport of Corvallis, Oregon for a price in the mid three figures. That hoard contained many rare pieces that had only survived because of Ross's early collecting habits and included two previously unknown R10 (Rarity – Unique) pieces.

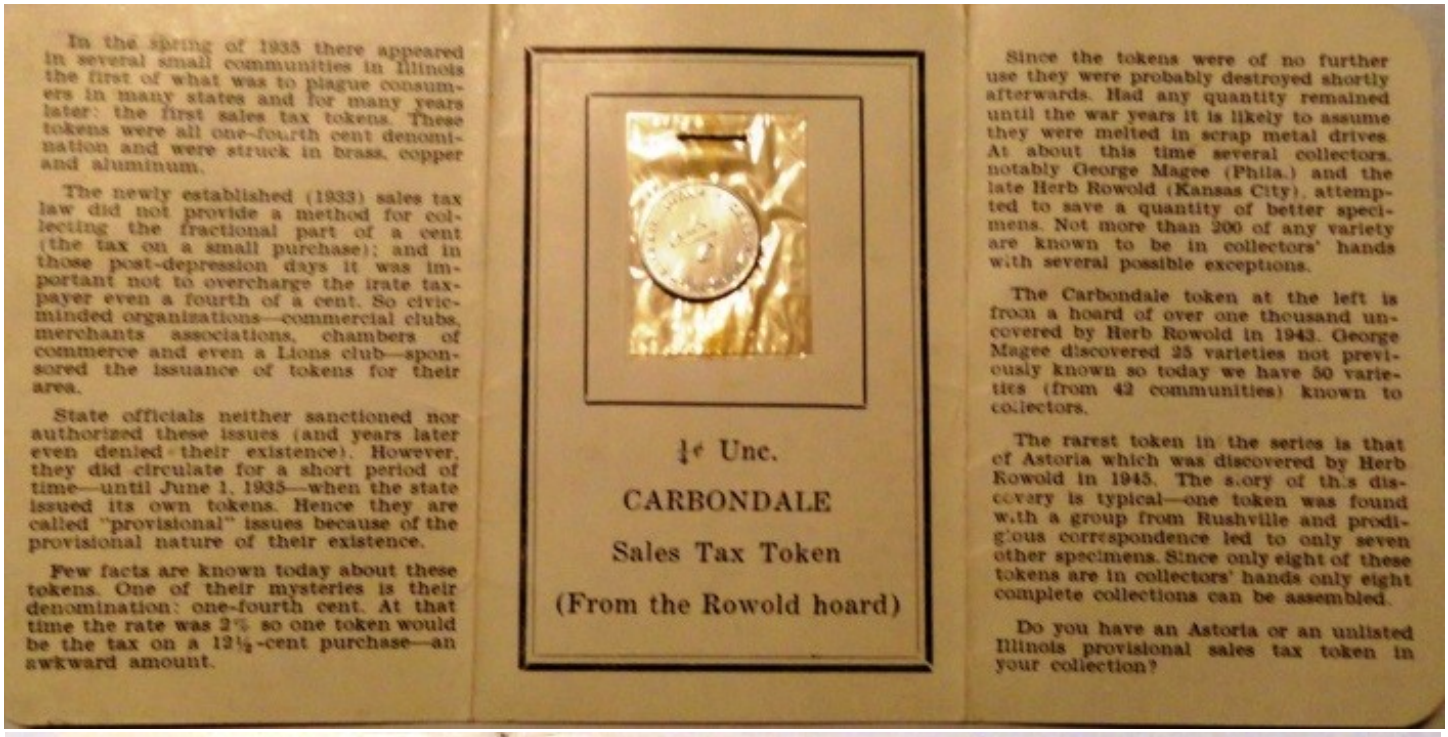
In 1949 Al Wick of St. Louis, Missouri produced a *Collection of Album Pages for Sales Tax Tokens*, with data and comments. That effort began with the history and other important facts for all of the known states in the United States that had adopted a sales tax up until that point. Those 17 pages of base information were outstanding in the details and facts included. After that introduction, Mr. Wick set up an additional 17 pages as an album with spaces for each known token with details about the known issues available for each state.

Many of those details as to when certain token types were produced and in what order can be traced to that publication. We know, for example, that since he listed the plastic issues of New Mexico but did not list any types of fiber tokens, that those rare fiber issues were the last one produced for that state sometime after 1949. Or at very least remained unknown to Mr. Wick at that time.

In 1953 David Stolaroff wrote one of the most influential references to date; *Sales Tax Tokens: A Study in Fractional Revenue*. This was Mr. Stolaroff's unpublished Master's Thesis in Business Ad-

ministration, at the American University, in Washington, DC. That thesis did an amazing job of collecting many facts that we had not known before. The mintages of individual token types from many states, as well as their approximate dates of production and additional information about when and where tokens were redeemed and when they became obsolete were all facts that were meticulously researched and expounded upon. A great deal of our present knowledge about those issues was founded on this single important thesis.

1956 saw two notable entries into our collecting history. First was the article by Herbert Rowold that appeared in the Numismatic Scrapbook titled, "*Sales Tax Tokens*". It was one of the best reports issued to date on the subject. For the 1956 ANA convention D. Wayne Johnson prepared a wonderful little trifold hand-out titled "The Story of the Illinois Provisional Sales Tax Tokens", that featured a Carbondale, Illinois sales tax token along with a brief history of the Illinois sales tax tokens. (below).



In the spring of 1935 there appeared in several small communities in Illinois the first of what was to plague consumers in many states and for many years later: the first sales tax tokens. These tokens were all one-fourth cent denomination and were struck in brass, copper and aluminum.

The newly established (1933) sales tax law did not provide a method for collecting the fractional part of a cent (the tax on a small purchase); and in those post-depression days it was important not to overcharge the irate taxpayer even a fourth of a cent. So civic-minded organizations—commercial clubs, merchants associations, chambers of commerce and even a Lions club—sponsored the issuance of tokens for their area.

State officials neither sanctioned nor authorized these issues (and years later even denied their existence). However, they did circulate for a short period of time—until June 1, 1935—when the state issued its own tokens. Hence they are called "provisional" issues because of the provisional nature of their existence.

Few facts are known today about these tokens. One of their mysteries is their denomination: one-fourth cent. At that time the rate was 2% so one token would be the tax on a 12½-cent purchase—an awkward amount.

¼¢ Unc.

CARBONDALE

Sales Tax Token

(From the Rowold hoard)

Since the tokens were of no further use they were probably destroyed shortly afterwards. Had any quantity remained until the war years it is likely to assume they were melted in scrap metal drives. At about this time several collectors, notably George Magee (Phila.) and the late Herb Rowold (Kansas City), attempted to save a quantity of better specimens. Not more than 200 of any variety are known to be in collectors' hands with several possible exceptions.

The Carbondale token at the left is from a hoard of over one thousand uncovered by Herb Rowold in 1943. George Magee discovered 25 varieties not previously known so today we have 50 varieties (from 42 communities) known to collectors.

The rarest token in the series is that of Astoria which was discovered by Herb Rowold in 1945. The story of this discovery is typical—one token was found with a group from Rushville and prodigious correspondence led to only seven other specimens. Since only eight of these tokens are in collectors' hands only eight complete collections can be assembled.

Do you have an Astoria or an unlisted Illinois provisional sales tax token in your collection?

The following Illinois communities issued provisional tax tokens:

Arcola
Astoria
Beardstown
Bunker Hill
Cambridge
Carbondale
Casey
Chandlerville
Charleston
Effingham
Galva
Gillespie
Herrin
Hoopeston
Jackson County
Jacksonville (3 varieties)
Jasper County
Kankakee
Keithsburg
Kewanee
Ladd
La Salle
Litchfield
Mattoon
Mercer County
Moline (4 varieties)
Monmouth
Mt. Olive
New Boston
Paris
Pike County
Rock Island (4 varieties)
Rossville
Rushville
St. Anne
Tazewell County (Pekin)
Toulon
Union County (Anna)
Virginia
Whiteside County
Witt
Wyoming

ELONGATED CENTS WANTED

Any quantity wanted, write to:

D. Wayne Johnson

P. O. Box 3146

University City 5, Mo.

The Story of the Illinois PROVISIONAL Sales Tax Tokens

One of the articles that sparked a rage of collecting for the Illinois provisional metal issues was published in the Numismatic Scrapbook Magazine in July, 1959. That article, *Provisional Sales Tax Tokens of Illinois*, by Charles H. Lipsky, was a definite influence on the number of collectors who began to explore the possibility of collecting sales tax tokens. Even to this day the Illinois provisional tokens are the most highly sought and readily collected of all the sales tax token fields.

One of the largest challenges of collecting sales tax tokens and scrip was trying to decide if the Ohio sales tax revenues should be considered part of our interest, or not. Although a great deal had been listed, all the way back to Whitt in 1938, most sales tax token collectors had arrived via a numismatic background and the revenue stamps, even if specifically for sales tax, was sometimes avoided.

In 1960 Elbert S. A. Hubbard was the foremost researcher and catalogue provider for a great deal of the information we know today about almost any aspect of the revenue collecting realm. That information included considerable literature and information about the Ohio Sales Tax Revenue series and the books and catalogues he produced were considered the authority in all things “back of book”.

Although Hubbard provided an absolute wealth of information on the Ohio Sales Tax Revenues there were two difficulties associated with those listings. First, they maintained strict chronological listings, or as close to a chronological listing as could be produced. Although this was exceptionally valuable information to the researcher, it did make the actual identification process quite tedious and time consuming. In addition, his catalogues were quite frequently updated, or addenda were added and without those updated or supplementary works it was quite annoying to have to check multiple listings in multiple updates. Regardless, his work on the Ohio Sales Tax Revenues withstood the test of time for many decades without eclipse.

Additionally, Hubbard produced a plethora of literature that crossed the line into sale tax stamp and scrip collecting. He dominated much of the information produced in the 1960’s to include: a four-part series published in the State Revenue Newsletter in 1962 and 1963 on the Kroger private issues of Michigan; a checklist of Ohio Sales Tax stamps in the same magazine in September, 1966; a listing of the Kentucky Receipts also in that magazine in May, 1967; an Addenda to the Merrick Lithograph Company printings with O. R. Bloom in January, 1968; an additional Michigan addenda with C. A. Herman in January, 1969; a featured article on Columbian Bank Note Company, Merrick and Reserve with O. R. Bloom in May, 1969; and on and on. It would not be too far off the mark to claim that Hubbard was the single most dominant producer of information on or about sales tax revenues in the entire decade of the 1960’s.

Also of particular importance during the early 1960’s was the February, 1961 issue of the Numismatic Scrapbook Magazine featured an updated listing of all known sales tax tokens by Emil DiBella, now extended to some 12 detailed pages and including more specifics on previously neglected states such as California, Iowa, Michigan, Nebraska, North Carolina, Pennsylvania and West Virginia.

It was not until 1966 when Harold Schmal of Phoenix, Arizona began to issue a Sales Tax Newsletter that anyone had even thought of trying to form a true catalogue or a society based around this single collecting niche. There was certainly some work accomplished during the three issues that he produced, which included an introduction to a catalogue, prices and values, rarities based on the Fuld system, and correspondence that he received that he attempted to work into that knowledge presented. Unfortunately, that work went no further.

During the ending years of the 1960's Jerry Bates of St. Charles, Missouri, issued price lists of many sales tax tokens and scrip and was one of the primary sources for that material during that period. As was true of all price lists produced during this earlier time it gives us specific positions of value for comparative purposes. Although those prices are far out-of-date today, they still remain valuable for comparing that contemporary difference between tokens and scrip offered during that time. Mr. Bates was also instrumental in the formation of the American Tax Token Society a few years later.

If we were to select a single titan at the end of the 1960's who produced more pages of articulate research on the subject of sales tax tokens, scrip, stamps, and punch cards, that honor would most certainly be awarded to Jerry F. Schimmel. What Hubbard had accomplished for revenues in the 1960's, Schimmel did for sales tax tokens and scrip during the 1970's. The list of articles he produced is exceedingly long and touched on every aspect of our genre.

But even with that elaborate history of publications Mr. Schimmel is especially remembered for his Sales Tax Token Bulletin that was begun in September, 1970, which led to the first real catalogue for our field seven years later. Mr. Schimmel began his bulletin primarily to sell duplicates from the many collections he had recently purchased. He had purchased the collections, or accumulations, from Herbert Rowold, Russell Silvius, Frank Howard, Dick Johnson, Luther Whitt, and Hugh Litwiler, and the bulletin was initially for the sale of those collection duplicates. Mr. Schimmel mentioned in that first bulletin his intention, in coordination with Mike Pfefferkorn, to produce a catalogue for all sales tax tokens and scrip.

In the second of Mr. Schimmel's Sales Tax Token Bulletin issues he announced the first publication of the Tax Token Talley which was dated October, 1970, edited by Mike Pfefferkorn with his wife Sandra as coeditor, which was intended to become a club newsletter. That issue also featured a number of rare pieces that have never been offered for sale again. The comparative prices, even these many decades later, helps us establish the importance collectors placed on particular pieces during that period.

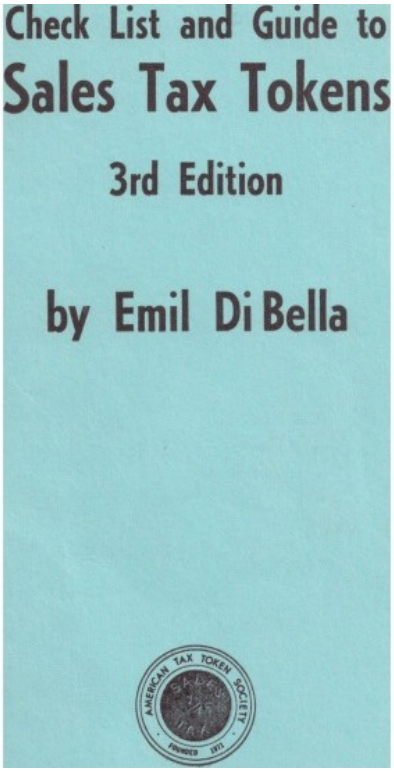
The third issue of Mr. Schimmel's S.T.T. Bulletin in November, 1970, reported that, "AN STT CLUB IS ON THE WAY – Around the time that this bulletin arrives, you should also receive a call to help organize an STT collector's association for provisional membership. If you haven't, and are interested, please let me know."

Mr. Schimmel continued to issue exceptional price lists of unique and unusual sales tax tokens, scrip, and stamps for many years thereafter. However, that new club, promoted by the Tax Token Talley is the next step in the beginning history of our own society's birth.

From the very beginning the primary purpose of the Tax Token Tally was to issue information put together by Michael Pfefferkorn and Jerry Schimmel that would be used in the production of a true catalogue for sales tax tokens and scrip. In the second issue of the Tax Token Tally, dated December, 1970, Mr. Pfefferkorn suggested that the name of the new club should be The American Tax Tokens Society (ATTS) and offered to make the Tax Token Talley the official publication for the club. Jerry Bates was given credit for the initial formation of the ATTS.

The third issue of the Tax Token Tally, dated February 1971, announced the formation of the ATTS with details about the officers and the organization. The ATTS was modeled after the Society of Ration Token Collectors. It was mentioned that the membership had already grown from 16 in December to 52 in January. Mr. Pfefferkorn again extended his offer of making the Tax Token Tally the official voice of the ATTS and proposed an offer for dues payment for that publication.

The fourth issue of the Tax Token Tally, dated April, 1971, announced that Ernie Altvater had offered to print the newsletter for the ATTS for no cost, other than postage reimbursement. Since Mr. Pfefferkorn had no interest in competing with that offer and because an official vote of the ATTS preferred the free option offered by Mr. Altvater, the possibility of the Tax Token Tally to continue as the voice of the ATTS was defeated.



The Tax Token Tally remained in print for eleven issues up until December, 1972. After the fourth issue, the rest were used primarily for Mr. Pfefferkorn and Mr. Schimmel to list what they were proposing for their new catalogue.

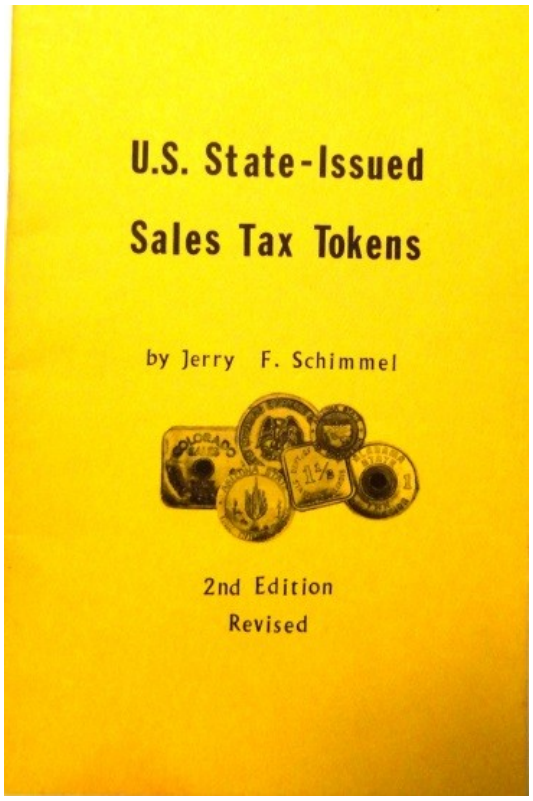
1971 also saw the production of the third edition of Emil DiBella's, "*Check List and Guide to Sales Tax Tokens*." Unfortunately, this third edition was produced after Mr. DiBella had already sold his collection and at least some of the information which was funneled through an inexperienced editor resulted in years of debate and questions about supposed "errors that might be true". Later examination of the actual notes used for the update of this last edition proved that the errors really were just simple errors, rather than new and unknown tokens or patterns.

The first issue of the American Tax Token Society Newsletter was produced in February, 1971. Immediately, the articles that were submitted, all working toward a new catalogue, were impressive. Articles by George Frakes, Larry Freeman, Jerry Bates, Mike Pfefferkorn, Irving Stalwell, Jerry Schimmel, R. Leonard, Jr., Emil DiBella, Dick Wagner and a host of other eminent researchers added to the credibility of the society in very short order.

It also became quite common during the last years of the 1960's and the early 1970's for prominent collectors and dealers to begin issuing their own private tokens based on sales tax tokens or featuring an element of collecting sales tax tokens and scrip. To the left are examples of a number of such items, produced by Walter J. Burke, Jr., Jerry Bates, Jerry Schimmel, and Michael and Sandra Pfefferkorn. Today, these personal, private, and promotional pieces are avidly sought by sales tax token collectors, even though these tokens are not contemporary to the actual period of tax token use. In many instances, these promotional type tokens serve as reminders of friends and fellow collectors of importance.

As the number of new finds continued to be reported on a regular basis the catalogue that Mr. Schimmel and Mr. Pfefferkorn were attempting to produce was delayed further and further as that new information was assimilated. To help stave off the incessant requests for a catalog, Mr. Schimmel decided to publish a small pamphlet in 1973 titled "*U. S. State-Issued Sales Tax Tokens*",

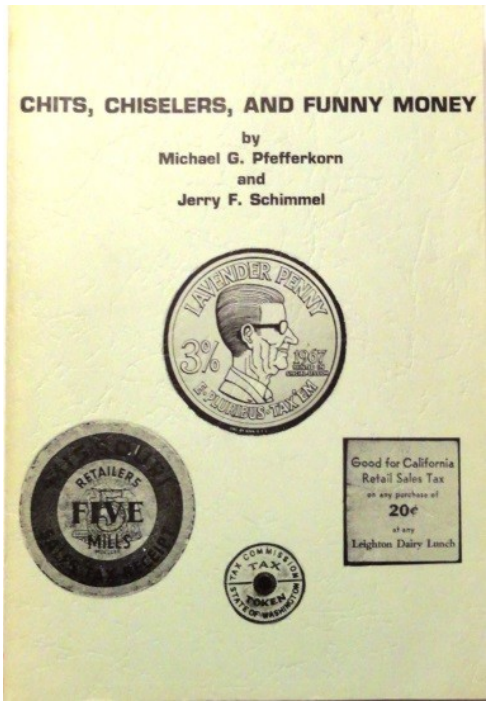
listing only the state issued tokens. To right is a photograph of the updated and revised book Mr. Schimmel issued in 1980.



In 1975 the ATTS ran a contest in order to provide the society with a recognizable emblem, which was won by Jerry Schimmel and that emblem has remained the same since its inception. Two-hundred-and-fifty individually numbered Copper-Nickel tokens were issued to match each member's number. Additionally, one example of that token was produced in Brass, Copper, and Aluminum with Mr. Schimmel's club number 3 incuse. Many years later, in 2012, Mr. Schimmel donated those three unique pieces to the ATTS along with many other choice pieces, and those three tokens fetched over $150.00 each at auction. They are pictured below:

Misc. O1-O4 netted an incredible <u>$490.49</u> from 3 different winning bidders!

Finally, in 1977, the first true catalogue for sales tax tokens and scrip was issued. *Chits, Chislers and Funny Money*, by Jerry F. Schimmel and Michael G. Pfefferkorn, 1977, 243 pages plus 24 pages of photo plates, perfect bound soft cover, Scorpion Publishing, Amherst, N.Y., 9" X 6 1/8", 1st Edition, 1st Printing limited to 500 signed and numbered copies. Commonly known as Chits, or sometimes P&S (for the initials of the authors last names), this was the first real attempt to list all of the known sales tax tokens, scrip and stamps. Although there had been a number of articles and smaller books that related only to the state issues published over the years, this was the very first time that anyone made the supreme effort of trying to find and list everything that was known concerning this vast subject.

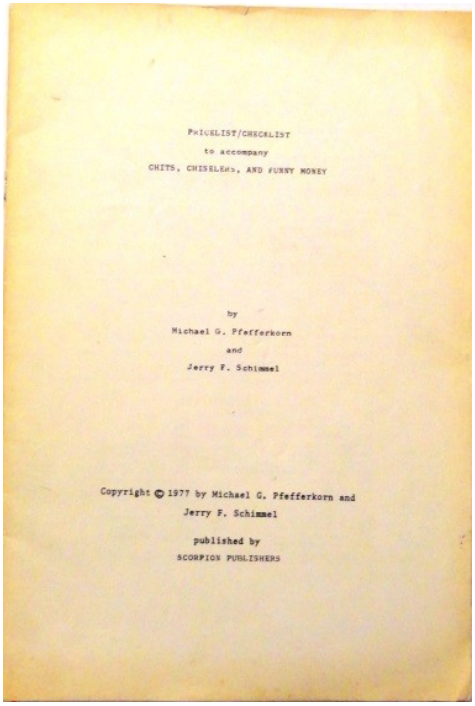


Considering that this book was accomplished before the age of the internet this first volume represents a huge investment in time and was surprising accurate in most of the areas it discussed. The vast majority of the information gathered for "Chits" relied on good old "snail mail" and the completed book was really a miracle of determination.

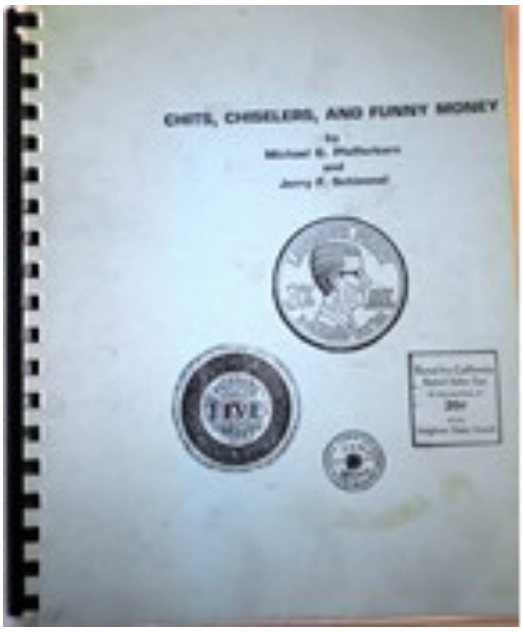
Even though there were 500 copies made of this book with no subsequent printing the original edition is very difficult to find. I don't know if most of the examples simply vanished into the estates of

one time collectors, or where “so many” copies might have disappeared to, but today it is very rare to see one of these for sale.

In addition to the catalogue itself, Mr. Schimmel and Pfefferkorn also printed, as an addendum: *Pricelist / Checklist to Accompany Chits, Chislers and Funny Money*, 9” X 6 1/8” stapled white cover, 23 numbered pages, 1977, Scorpion Publishers.


PRICELIST/CHECKLIST
to accompany
CHITS, CHISELERS, AND FUNNY MONEY
by
Michael G. Pfefferkorn
and
Jerry F. Schimmel
Copyright © 1977 by Michael G. Pfefferkorn and
Jerry F. Schimmel
published by
SCORPION PUBLISHERS

The best guess prices that Pfefferkorn and Schimmel could come up with at that time, without having the advantage of the internet or eBay, based almost exclusively on the prices that Schimmel had been selling his massive inventory for. It is an interesting addition to the above two books and does help establish a general idea of considered rarity and value during that instant in time.

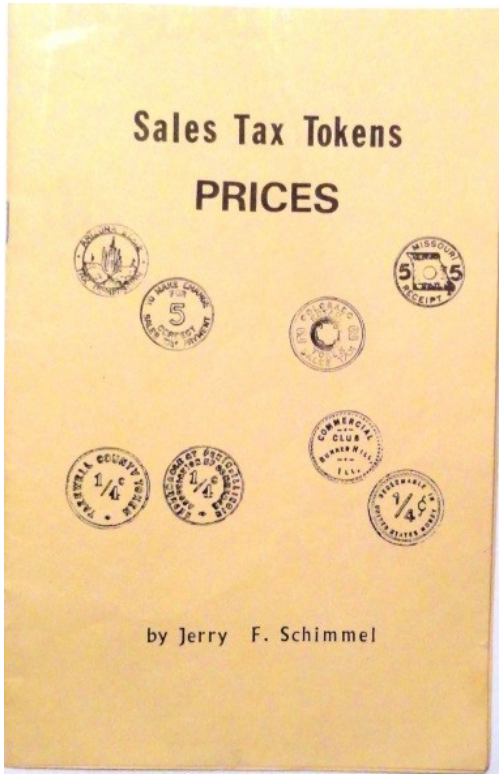


The original 500 copies of *Chits* were sold out so quickly that in 1985, the Editor of the ATTS Newsletter, Merlin K. Malehorn, asked permission to reprint *Chits* as there were lots of collectors who could not get their hands on a copy. This reprint, still dated 1977, was comb bound in the plain paper format and sold through the ATTS. It is unknown how many of the comb bound examples may have been sold, although it is unlikely that as many copies of this reprint were sold as the original, but the reprints seem to show up with surprising regularity in comparison to the original. That reprint is pictured at left.

Throughout this history this is the first time that Merlin K. Malehorn’s name has made an appearance. But anyone who was active in the ATTS during the 1980’s all the way until 2004 certainly knows who Merlin was. He produced some of the most wonderfully intricate and detailed articles for the ATTSN while conjuring the most delightful monographs of extensive length on seemingly miniscule varieties. During that period Merlin was by far the most prolific contributor to our information and his reports on new varieties, sub-varieties, new finds, and a virtual cornucopia of material seemed never ending.

Merlin served as the Editor of the ATTSN from 1985 until 1996, also serving as the secretary/treasurer from 1992 until 1997, and maintained the position of New Finds Editor until 2004. The Chits catalogue served our collecting fraternity exceedingly well for over a decade before Merlin and Tim Davenport, the previous Editor of the ATTSN from 1978 to 1984, as well as Secretary/Treasurer from 1977 to 1991, decided that because of the extensive listing of new finds that had been reported since 1977, a new catalogue needed to be formulated.

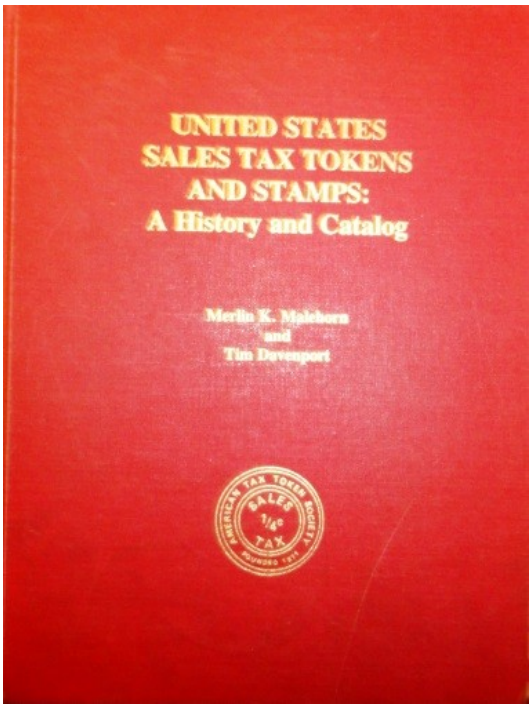
In 1989 Jerry Schimmel produced an updated value list, titled "Sales Tax Tokens PRICES", which was extremely accurate simply because Mr. Schimmel went to the trouble of recording a number of prominent auctions that had been held for better quality material.



Although the prices contained in this small pamphlet are certainly out of date today, they give a wonderful snap-shot of what collectors of that time considered to be the most valuable tokens and scrip.

It also gives us an easy reference for what was considered the most difficult state issues, plus the sets most commonly sought, such as the Illinois metal provisional issues. This pamphlet is pictured at right.

Throughout the late 1980's and early 1990's Tim Davenport and Merlin Malehorn continued to publish sections of their work in the ATTSN. As was true for Schimmel and Pfefferkorn many years earlier, they hoped that by making their work public prior to the actual printing of a new catalogue that everyone would take the opportunity to correct errors, add information previously unlisted, and generally contribute to the accuracy of their work.



Finally, in 1993, the new catalogue was issued: *United States Sales Tax Tokens and Stamps: A History and Catalog*, Merlin K. Malehorn and Tim Davenport, 1993, 390 pages, Jade House Publishing, Bryantown, Maryland.

This is the book that is commonly referred as the M&D. A great deal of the information included in this book was derived from the previous standard work, *Chits, Chislers and Funny Money*.

Without doubt this was the single most influential book ever published concerning sales tax tokens, scrip and stamps. It was particularly notable for the exceptional historical information that was provided, in addition to the actual listing of the items themselves. Regardless of what other guide books may be published this is an absolutely essential work for anyone with the slightest interest in this subject.

The historical summations provided by Tim Davenport remains without equal, while the intricate details of identification and exceptional picture placement by Merlin K. Malehorn were likewise superb. The M&D has remained the standard for sales tax token, scrip, and stamp collecting for two decades.

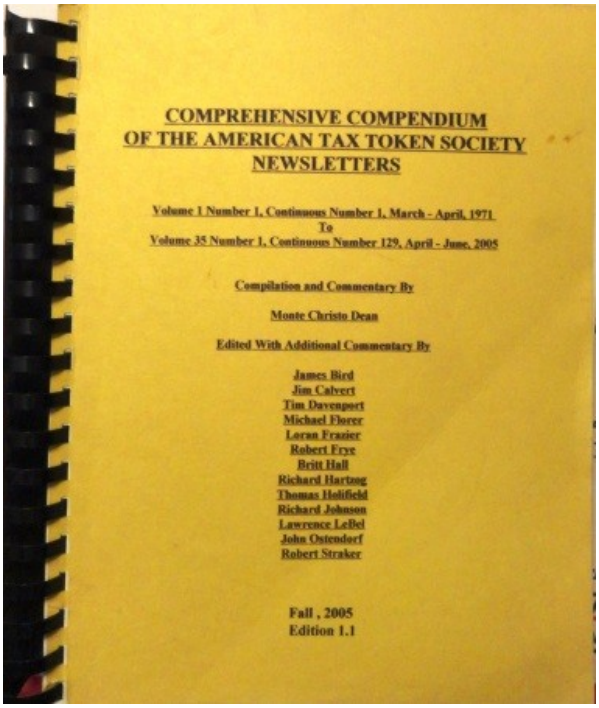
As is true anytime a new catalogue is issued Mr. Malehorn, still editor of the *ATTSN*, was absolutely bombarded with first reports of new finds immediately after the M&D's circulation began. Mr. Malehorn not only made that news available in the *ATTSN*, but devised a method of issuing Catalogue

Supplement Sheets, designed for insertion into the M&D, in order to keep everyone up to date. Within a few years there were many dozens of these Catalogue Supplement Sheets issued and it became more and more difficult to insure that each Catalogue Supplement Sheet issue was properly inserted into the book itself. Mr. Malehorn continued to edit the New Finds all the way up until 2004.

1995 brought the advent of on-line auctions forward, specifically with eBay, and that changed everything about collecting sales tax tokens as well as any and all other type of collectibles. Before eBay, finding sales tax tokens was extremely difficult. You might find someone at a local coin show who had a few, usually much over-priced, and there was at least one dealer, Tom Holifield, who had issued price lists for sales tax tokens, scrip, and stamps during the latter part of the 1980's and into the 1990's. If you wanted to work for new acquisitions, it was possible to make trades with other collectors, but this was often a very time consuming proposal.

Not only did eBay make it a relatively easy task to find the most common state issued tokens on a regular basis, but it also offered new tokens, scrip, stamps, and patterns that we had never seen or had reported before. The two really great things about eBay was that everyone had an opportunity to buy unique pieces at a fair price and add to their collections if they were willing to invest the time in searching that site.

Additionally, it verified the rarity and scarcity of pieces depending on the frequency of their listings and did a marvelous job in helping us establish a much clearer picture of what really was rare, scarce, or more common, along with the prices that were most commonly paid for those items.


COMPREHENSIVE COMPENDIUM
OF THE AMERICAN TAX TOKEN SOCIETY
NEWSLETTERS

Volume 1 Number 1, Continuous Number 1, March - April, 1971
To
Volume 35 Number 1, Continuous Number 129, April - June, 2005

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Fall , 2005
Edition 1.1

In 2005 Monte C. Dean began an attempt to gather all of the previous knowledge issued within the *ATTSN* and have that information edited by a select group of active collectors. The result, which was only issued to those who agreed to help edit the work, was yet another beginning for a new catalogue that would encompass all of the past reports of new items. Unlike past catalogues, however, Mr. Dean had the advantage of using both the internet and email to obtain both information and photographs.

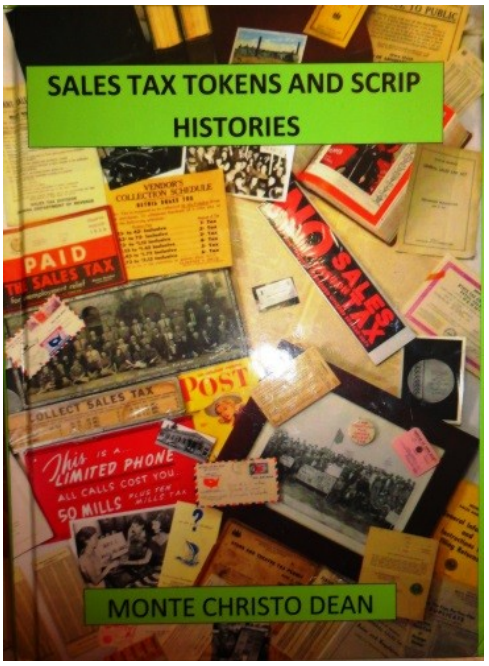
Like previous cataloguers, Mr. Dean sought out the most knowledgeable collectors and dealers in the field and with the ease of the exchanges possible via the web, was able to begin gathering that information. Those new finds were listed in that *ATTSN* as New Finds and Related Memorabilia that was published periodically in that newsletter.

Each contributor was listed and in one case, having to do with the history of Ohio and the punch ticket sales tax cards issued by both the merchants and that state, fifteen different authors and editors were incorporated into a single article.

In 2012, Mr. Dean issued, "*Ohio Sales Tax Revenues; Stamps, Punch Cards, Tokens and Related Memorabilia*", 439 pages with nearly 800 photographs, all for the single state of Ohio. The primary reason for its issue as a separate volume was simply because not all token collectors had found an interest in what was primarily a stamp type collectible. Although fewer token collectors made use of

this book, it was received with great appreciation from the Revenue collecting side of the genre. Immediately after its issue, many collectors sent in lists and photographs of new items that may be updated in the last book that will be issued for this series.

In 2013, Mr. Dean issued the second book in the series, "*Sales Tax Tokens and Scrip; Histories*". This book weighed in at nearly 5 pounds with 891 pages and over one-million words. It transcribed several thousand contemporary articles from magazines and newspapers of the time, as well as the very best articles on the subjects for each state previously authored by collectors and researchers.



Additionally, a chronological listing of particular events, especially as they pertained to sales tax tokens, scrip, and related memorabilia led off each state chapter. In this case, this book really was designed primarily as a research tool allowing anyone interested in the subject to garner considerable information for each state.

Sales Tax Tokens & Scrip Identification & Price Guide

Monte Christo Dean

Mr. Dean hopes to complete the last book in the series, to be titled, "*Sales Tax Tokens and Scrip; Identification and Price Guide*" sometime in 2014. (Cover of this book speculated on by editor).

Comparatively few names are actually listed in this brief history. In each case those researchers and authors who made use of the knowledge they gathered by issuing some type of book or pamphlet on the subject are most heavily noted. But for each name herein contained, there were many dozens of collectors who contributed important information to all of those named subjects, books, and pamphlets.

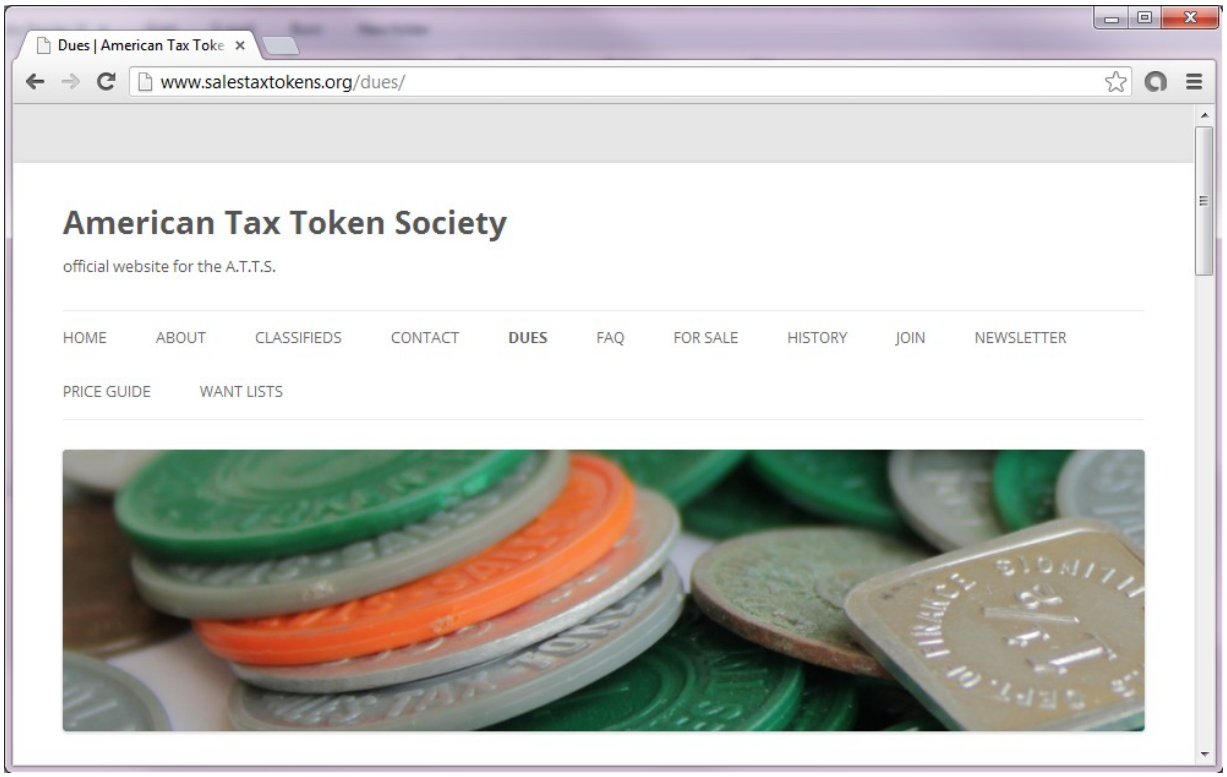
Sales tax tokens and scrip has the wonderful advantage of offering continued new finds and new information for many decades to come. It is one of the few areas within numismatics or exonumics that offers the very real opportunity to find and report new information and new finds that have never been reported before.

As of this writing, the American Tax Token Society will soon be issuing its 161st issue *(you're reading it! - Editor).* It is now in its 42nd year of camaraderie. If you are looking for a great club that has many members who will happily support you in your collecting goals, there is no better group anywhere for any subject. If you have an interest in collecting sales tax tokens, scrip, or related memorabilia membership in the ATTS is a must.

New Website

- Article: Monte Dean. Website: Loran Frazier

Recently, the ATTS (American Tax Token Society) updated to a brand new Web Site. Since I've had contacts with you in the past concerning sales tax tokens, I thought you might like to take a look at this wonderful site: **www.salestaxtokens.org**



You can do just about anything concerning the collecting of sales tax tokens and scrip all in one place. Everyone can list their own wants lists, or items they have to sell or trade, or any kind of classified advertisement and it is all FREE regardless of if you are a member of the ATTS, or not.

Plus, the site loads a few issues of the American Tax Token Society Newsletter - so if you want to just take a look at what those are like, that is FREE too.

And, if you want to become a member of the ATTS, you can do so with PAY PAL and a single button to make your life easy. If you are already a member of the ATTS you can make your yearly dues payment of $12 right here, too - again with Pay Pal - so it's just a couple of button pushes to get it done.

There are new articles featured that have never appeared anywhere else, a good guide to the value of sales tax tokens, a bit of history, and a whole lot of fun for anyone interested in this field.

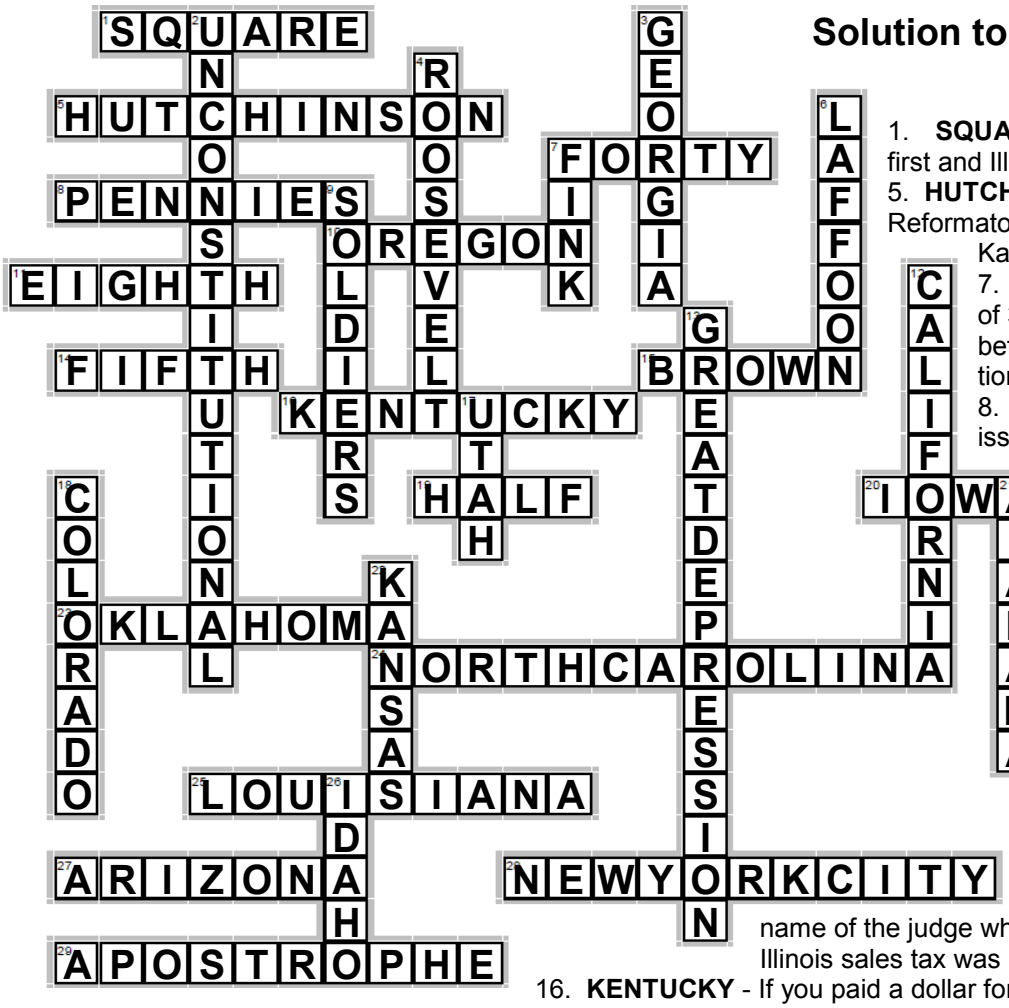
You don't have to sign up for any of this. But if you do sign up you can get comments to your posts directly by email instead of having to access the site each time you get a response to something you have written.

In short - this is just a really neat place to spend an hour wandering around in a fun and easy environment.

We would love for you to take a look!!!!!

...AND - if you see anything we could do better - PLEASE let us know…

Thanks, as always, Monte C. Dean



Solution to ATTS #159 Crossword

Across

1. **SQUARE** - What shape were Colorado's first and Illinois's second state issued STT's?
5. **HUTCHINSON** - Which city's Industrial Reformatory produced tokens for the state of Kansas?
7. **FORTY** - The first Illinois sales tax of 3% was in use for how many days before being declared unconstitutional?
8. **PENNIES** - The "Boise Penny" was issued in Idaho in Feb., 1942, because the city was short of what?
10. **OREGON** - Which state has defeated attempts at a sales tax by referendum the most times in U.S. history?
11. **EIGHTH** - California is the only state that produced a pattern sales tax token with what percentage of a cent value?
14. **FIFTH** - Colorado's first sales tax token was issued in what percentage of a cent denomination?
15. **BROWN** - What was the last name of the judge who initially decided that the first 3% Illinois sales tax was unconstitutional?
16. **KENTUCKY** - If you paid a dollar for your purchase, plus 3 Rubies for sales tax, which state were you paying in?
19. **HALF** - Illinois was the only state to ever issue a token in the denomination of one and one ____ mills.
20. **IOWA** - Senator A. Claire Dewey proposed adoption of the 'Ohio Sales Tax Stamp Plan' to eliminate Chislers in March of 1939 for which state?
23. **OKLAHOMA** - Which state replaced fiber with pressboard in its STT's in November, 1943, due to wartime needs?
24. **NORTHCAROLINA** - On May 15, 1933, the Emergency Revenue Act of 1933 was approved and ratified by the legislature so that the Governor of which state had no power of approval or veto?
25. **LOUISIANA** - A rare double punched center hole error that resembles an arrowhead can occasionally be found on what state's token?
27. **ARIZONA** - Magma, Miami & Phelps Dodge mines all supplied the metal for tokens, produced for which state?
28. **NEWYORKCITY** - On May 1, 1951, the sales tax was hiked from 2 to 3% by Mayor Impellitteri for what city?
29. **APOSTROPHE** - The first round Illinois state sales tax token was in error, because what was in the wrong place?

Down

2. **UNCONSTITUTIONAL** - On June 19, 1963 Circuit Court Judge Niblack ruled that the Indiana sales tax was what?
3. **GEORGIA** - On Feb. 20, 1951, Gov. Herman Talmudge signed a General Sales Tax into law for which state?
4. **ROOSEVELT** - In July of 1935, which President asked for a 1 and 5 mill sales tax token to be approved by congress?
6. **LAFFOON** - What was the last name of the Governor, whose mansion, on March 3, 1932, was swarmed and invaded by more than 100 protesters against the proposed sales tax?
7. **FINK** - In 1937, as Kansas began issuing its first STT's, what was the State Tax Commission Chairman's last name?
9. **SOLDIERS** - The attempted 1922 1% Federal Sales Tax was specifically for the _____ Bonus Bill.
12. **CALIFORNIA** - Which state were you in, if your payment of sales tax was termed "Jimmie's Penny"?
13. **GREATDEPRESSION** - The primary reason sales tax was considered in most states was because of the what? (two words)
17. **UTAH** - Which state's sales tax tokens were often referred to as "Blood Money"?
18. **COLORADO** - Which state destroyed old and worn STT's on a regular basis, prior to any redemption period?
21. **ALABAMA** - Which state issued tokens that were commonly called "Bibbies"?
22. **KANSAS** - Which state was the first to abolish the use of state issued sales tax tokens?
26. **IDAHO** - On Mar. 19, 1935, Gov. Ross signed a 2% sales tax to go into effect the next day for which state?

American Tax Token Society (ATTS)

The **ATTS** is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waterford, Michigan, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. However, excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

The **ATTS Website** is www.salestaxtokens.org.

The **opinions** expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

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Information about **membership**, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are $12 (U.S. addresses only), $12 (U.S.) for Canadian addresses and $15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are $160 (U.S. addresses only), $180 (U.S.) for Canadian addresses and $300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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At-Large Position #1

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ATTS NEWSLETTER

Official Quarterly Publication of **The American Tax Token Society** Mike Strub, Editor